

Comment Ref	Review Comment	Response	Resolution
1	(b) (5)	Changed language base on what GAGAS 3.02 states for independence.	Cleared – JTS 9/10/18
1a	(b) (5)	Added that auditor documented the independence statement... for the 1 st sentence.	Cleared – JTS 9/10/18
2nd level approved – JTS 9/10/18			

Purpose:

To document the teams Independence, and agreement to those standards for the Audit of EPA Processing for Preserving Emails and Text Messages, and Responding to Freedom of Information Act Requests, Project No. OA&E-FY18-0217

Source:

- 1) United States Government Accountability Office (GAO) Government Accounting Standards, dated December 2011, Chapter 3.02, Independence and 3.03a and 303b (see Source 1 [Link: A.8 - Review of Independence - GAGAS.pdf](#)- Review of Independence - GAGAS.pdf , pdf page 33 of 241, yellow highlighted text)

Auditor created adobe pdf from web address on 6/8/18:

<http://www.gao.gov/assets/590/587281.pdf>

- 2) Office of Inspector General (OIG) Independence, OIG Policy 102, dated 02/01/2016 (see Source 2 [Link: A.8 - Review of Independence - Policy_102_OIG_Independence.FINAL.SIGNED-02-01-16.pdf](#) , pdf page 3 of 4, yellow highlighted text)
- 3) Personal Impairment Conflict Form (see Source 3 [Link: Independence statement.pdf](#))

Scope: Audit Step A.8 [Link: PSSC.docx](#)

Auditor reviewed and documented requirements for Auditors Independence (see Source section above). This will allow the auditor to be in compliance with GAGAS 3.02 , Independence (see Source 1 [Link: A.8 - Review of Independence - GAGAS.pdf](#) GAGAS 3.02 – Independence, pdf page 33 of 241, yellow highlighted text), which requires that auditors must be independent of mind (3.03a) and independent in appearance (3.03b) when conducting audits, auditor obtained and documented the independence statement by the team (see Source 1 [Link: A.8 - Review of Independence - GAGAS.pdf](#), GAGAS 3.02 , Independence (pdf page 33 of 241, yellow highlighted text). Auditor also documented the OIG Independence, OIG Policy 102 – which discusses OIG’s independence (see Source 2 [Link: A.8 - Review of Independence - Policy_102_OIG_Independence.FINAL.SIGNED-02-01-16.pdf](#)Independence - Policy_102_OIG_Independence .FINAL.SIGNED-02-01-16. pdf , pdf page 3 of 4, yellow highlighted text). Additionally, auditor documented the Personal Impairment Conflict Form that attests that there are no known potential or actual impairments to their independence in conducting audit work on this audit project (see Source 3 [Link: Independence statement.pdf](#) Independence statement.pdf).

Conclusion:

Auditor documented the auditor independence statement which was signed by the audit team, that states that in all matters relating to the audit work, the audit organization and the individual auditor, whether government or public, must be independent, which requires that auditors must be independent of mind (3.03a) and independent in appearance (3.03b) when conducting audits (see Source 1 [Link: A.8 - Review of Independence - GAGAS.pdf](#) , Independence, pdf page 33 of 241, yellow highlighted text). Auditor also documented the OIG Independence, OIG Policy 102- which discusses OIG’s Independence (see Source 2 [Link: A.8 - Review of Independence - Policy_102_OIG_Independence.FINAL.SIGNED-02-01-16.pdf](#) , pdf page 3 of 4, yellow highlighted text). Additionally, auditor documented the Personal Impairment Conflict Form that attests that there are no known potential or actual impairments to their independence in conducting audit work on this audit project, signed by the Project Manager Jeremy Sigel and Auditor In Charge, Sabrena Stewart (see Source 3 [Link: Independence statement.pdf](#) Independence statement).

Work paper completed by SS on 6/19/18.

Comment Ref	Review Comment	Response	Resolution
1	Source: (b) (5)	Added article's publication name, italicized title, and capitalized same as article. 10/9/18	Cleared – JTS 10/11/18
2	Scope: (b) (5)	Added references. 10/9/18	Cleared – JTS 10/11/18
2 nd level approved – JTS 10/11/18			

A.15

Purpose:

To document the forwarded Email with link Article about Pruitt's use of email systems, and implication that he's not capturing documents in official records as required, in reference to the current follow-up audit: Audit of EPA Processes for Preserving Emails and Text Messages, and Responding to FOIA Requests, Project No. OA&E-FY18-0217.

Source:

- (1) 6/25/18 Email forwarded from Rudy Brevard, Director of Information Resources Management Directorate (IRMD), Office of Audit & Evaluation (OA&E), Office of Inspector General (OIG) pertaining to an email forwarded from OIG Management, and from Alan Larsen, Office of Counsel (OC) of a link and article from "Politico", 1. *CURIOUSER and CURIOUSER, Probe of Pruitt Uncovers Just One Email Sent Outside EPA.* ([Source 1 Link: A.15 - Probe of Pruitt Email Accounts - A.15 Source 1 Probe of Pruitt's emails.pdf](#))

Scope:

- Auditor documented the 4/25/18 Email forwarded from Rudy Brevard IRMD, OA&E, OIG pertaining to the "Politico" article 1. *CURIOUSER and CURIOUSER, Probe of Pruitt Uncovers Just One Email Sent Outside EPA.* ([Source 1 Link: A.15 - Probe of Pruitt Email Accounts - A.15 Source 1 Probe of Pruitt's emails.pdf](#))

Conclusion:

Auditor documented the June 25, 2018 forwarded email and attachment ([Source 1 1 Link: A.15 - Probe of Pruitt Email Accounts - A.15 Source 1 Probe of Pruitt's emails.pdf](#)) regarding a probe of under-fire Environmental Protection Agency Administrator Scott Pruitt's government email accounts has uncovered just one single message sent from him to anyone outside the EPA in his first 10 months in office, which lead watchdogs to question if he was communicating government business privately ([Source 1 1 Link: A.15 - Probe of Pruitt Email Accounts - A.15 Source 1 Probe of Pruitt's emails.pdf, pdf page 2, 1st sentence, yellow highlighted text](#)). Critics also said that the meager number is completely implausible and he must have been communicating in another way ([Source 1 1 Link: A.15 - Probe of Pruitt Email Accounts - A.15 Source 1 Probe of Pruitt's emails.pdf, pdf page](#)

2, second half of 4th sentence, blue highlighted text). This document is being used as an as needed reference for this audit, the Audit of EPA Processes for Preserving Emails and Text Messages, and Responding to FOIA Requests, Project No. OA&E-FY18-0217.

WP completed by SS on 9/25/18.

Comment Ref	Review Comment	Response	Resolution
	No comments – JTS 4/15/19		
2 nd level approved – JTS 4/15/19			

Purpose:

To document the resignation letter of Scott Pruitt to the President, the timeframe that former Administrator Scott Pruitt was head of the Environmental Protection Agency (EPA), and a USA Today article regarding Pruitt's resigning from EPA.

Source:

- 1) July 5, 2018 USA Today article with former EPA Administrator Scott Pruitt's resignation letter to President ([Source 1 Link: A.19 - Pruitt resignation letter to President.pdf](#))
<https://www.usatoday.com/story/news/politics/2018/07/05/scott-pruitt-resigns/480430002/>
- 2) EPA Chronology of EPA Administrators, showing timeline that Scott Pruitt was the EPA's Administrator ([Source 2 Link: A.19 - Scott Pruitt Resigns - chronology-epa-administrators.pdf](#), yellow highlighted text)
<https://www.epa.gov/history/chronology-epa-administrators>
- 3) July 5, 2018 USA Today article on former EPA chief Scott Pruitt resigning. ([Source 3, Link: A.19 - Scott Pruitt resigns.pdf USA Today](#))
<https://www.usatoday.com/story/news/politics/2018/07/05/scott-pruitt-resigns/480430002/>

Scope:

- 1) Auditor retrieved and documented July 5, 2018, USA Today news article of former EPA Administrator Scott Pruitt resignation letter to the President ([Source 1 Link: A.19 - Scott Pruitt Resigns - Pruitt resignation letter to President.pdf](#)).
- 2) Auditor retrieved and documented the EPA Chronology of EPA Administrators, showing timeline 02/17/17 to 07/07/18 that Scott Pruitt was the EPA's Administrator ([Source 2 Link: A.19 - Scott Pruitt Resigns - chronology-epa-administrators.pdf](#), yellow highlighted text).
- 3) Auditor retrieved an article on former EPA chief Scott Pruitt resigning from the EPA ([Source 3, Link: A.19 - Scott Pruitt resigns.pdf USA Today](#)).

Conclusion:

Auditor documented the July 5, 2018, article from USA Today with former EPA Administrator Scott Pruitt's resignation letter to the President ([Source 1 Link: A.19 - Pruitt resignation letter to President.pdf](#)). Also, auditor documented the EPA's Chronology of EPA Administrators, that shows the timeframe of 02/17/17 to 07/06/18 that Scott Pruitt was the Administrator for EPA ([Source 2 Link: A.19 - Scott Pruitt Resigns - chronology-epa-administrators.pdf, yellow highlighted text](#)). Additionally, auditor documented an article on Scott Pruitt resigning as evidence ([Source 3, Link: A.19 - Scott Pruitt resigns.pdf USA Today](#)) to be used as references for this audit, Audit: (b) (5)

(WP B.4 Source 9 [Link: APPROVED FOIA Draft Report \(AIG_DAIG review\) v4.pdf, yellow highlighted text](#)).

This workpaper was completed on 4/10/19 by auditor SS

Comment Ref	Review Comment	Response	Resolution
	No comments – JTS 2/21/19		
2 nd level approved – JTS 2/21/19			

Purpose:

To document the audits Discussion Document (DD) created, reviewed, and approval for the Audit of EPA's Processes for Preserving Emails and Text Messages and Responding to Freedom of Information Act Requests (FOIA) (Project No. OA&E-FY18-0217)

Source:

- 1) 12/19/18 – Approval email of Discussion Document (DD) from Project Manager (PM).
- 1a) Attachment of approved DD from PM.
- 2) 12/20/18 - Approval email of Discussion Document (DD) by Product Line Director (PLD) to go to Review.
- 2a) Attachment of approved DD from PLD.
- 3) 12/20/18 – Email of DD to Assistant Inspector General (AIG) for Approval.
- 3a) Attachment of DD for AIG approval.
- 4) 01/28/19 – Email of Approved DD from AIG.
- 4a) Attachment of approved DD from AIG.
- 5) 01/29/19 -Email of DD to Office of Inspector General (OIG) Editors for review and approval.
- 5a) Attachment of DD to OIG Editors.
- 5b) 01/30/19 – Email from OIG Editor Corriece Gwynn, acknowledging the DD to review.
- 5c) 01/30/19 – Email of edited DD from OIG Editor to update.
- 5c1) Attachment of edited DD.
- 6) 01/31/19 Email of Cleared Discussion Document from OIG Editor.
- 6a) Attachment of Cleared DD from OIG Editor.
- 7) 02/02/19 – Email Distribution of the Discussion Document to the Agency.
- 7a) Attached Discussion Document distributed to Agency.

Scope:

Auditor documented the approval process and distribution of the Discussion Document (DD):

- Approval of DD from PM (Source 1 [Link: B.1 - Discussion Document - B.1 Approval of DD from Project Manager.pdf](#) and 1a [Link: B.1 - Discussion Document - B.1 attachment of Approval of DD from Project Manager .pdf](#))
- Approval of DD from PLD (Source 2 [Link: B.1 - Discussion Document - B.1 DD approval from PLD.pdf](#) and 2a [Link: B.1 - Discussion Document - B.1 DD PLD approved attachment.pdf](#))
- DD sent to OIG AIG (Source 3 [Link: B.1 - Discussion Document - B.1 DD to AIG for approval.pdf](#) and 3a [Link: B.1 - Discussion Document - B.1 DD attachment for AIG approval .pdf](#))

- Approval of DD from AIG (Source 4 [Link: B.1 - Discussion Document - B.1 DD Approved by AIG .pdf](#) and 4a [Link: B.1 - Discussion Document - B.1 AIG attachment of approval DD.docx](#))
- DD sent to OIG Editor for review (Source 5 [Link: B.1 - Discussion Document - Discussion Document to Editors for OA&E-FY18-0217.pdf](#) , 5a [Link: B.1 - Discussion Document - Attachment to 1.29.19 DD - FOIA \(Editor Review\) V1.docx](#) , 5b [Link: B.1 - Discussion Document - RE_ Discussion Document for OA&E-FY18-0217.pdf](#), 5c [Link: B.1 - Discussion Document - Editor 1st review of DD for OA&E-FY18-0217.pdf](#), and 5c1 [Link: B.1 - Discussion Document - Comments of Editor 1st review.pdf](#))
- DD Cleared by OIG Editor (Source 6 [Link: B.1 - Discussion Document - Editor Cleared Discussion Document.pdf](#) and 6a [Link: B.1 - Discussion Document - 1.31.19 Attachment of Editor cleared DD - FOIA \(Editor Review\) V2.SS013119.CG013119.pdf](#))
- DD Distributed to Agency (Source 7 [Link: B.1 - Discussion Document - Issuance of Discussion Document \(Project No. OA&E-FY18-0217\).pdf](#) and 7a [Link: B.1 - Discussion Document - Attachment Discussion Document - Project No. OAE-FY18-0217.pdf](#))

Conclusion:

The Discussion Document (DD) was created and sent to Jeremy Sigel, Project Manager (PM) for the Office of Inspector General's (OIGs) Information Resources Management Directorate on 12/19/18 and approved on 12/19/18 (Source 1 [Link: B.1 - Discussion Document - B.1 Approval of DD from Project Manager.pdf](#) and 1a [Link: B.1 - Discussion Document - B.1 attachment of Approval of DD from Project Manager .pdf](#)). The Discussion Document (DD) was then sent to the Product Line Director (PLD) on 12/19/18 and approved on 12/20/18 (Source 2 [Link: B.1 - Discussion Document - B.1 DD approval from PLD.pdf](#) and 2a [Link: B.1 - Discussion Document - B.1 DD PLD approved attachment.pdf](#)).

Next, the Discussion Document (DD) was sent to the OIG Assistant Inspector General (AIG) for Audit and Evaluation for review (Source 3 [Link: B.1 - Discussion Document - B.1 DD to AIG for approval.pdf](#) and 3a [Link: B.1 - Discussion Document - B.1 DD attachment for AIG approval .pdf](#)) and was approved on 12/20/18 (Source 4 [Link: B.1 - Discussion Document - B.1 DD Approved by AIG .pdf](#) and 4a [Link: B.1 - Discussion Document - B.1 AIG attachment of approval DD.docx](#)).

The Discussion Document (DD) was then sent to the OIG editors for review (Source 5 [Link: B.1 - Discussion Document - Discussion Document to Editors for OA&E-FY18-0217.pdf](#) , 5a [Link: B.1 - Discussion Document - Attachment to 1.29.19 DD - FOIA \(Editor Review\) V1.docx](#) , 5b [Link: B.1 - Discussion Document - RE_ Discussion Document for OA&E-FY18-0217.pdf](#), 5c [Link: B.1 - Discussion Document - Editor 1st review of DD for OA&E-FY18-0217.pdf](#), and 5c1 [Link: B.1 - Discussion Document - Comments of Editor 1st review.pdf](#)), and clearance/approval on 01/31/19 (Source 6 [Link: B.1 - Discussion Document - Editor Cleared Discussion Document.pdf](#) and 6a [Link: B.1 - Discussion Document - 1.31.19 Attachment of Editor cleared DD - FOIA \(Editor Review\) V2.SS013119.CG013119.pdf](#)).

The final version of the Discussion Document was distributed to the Agency on February 2, 2019 (Source 7 [Link: B.1 - Discussion Document - Issuance of Discussion Document \(Project No. OA&E-](#)

FY18-0217).pdf and 7a [Link: B.1 - Discussion Document - Attachment Discussion Document - Project No. OAE-FY18-0217.pdf](#)).

Workpaper completed on 2/19/19 by auditor SS.

Comment Ref	Review Comment	Response	Resolution
1	(b) (5)	Added references. SS 7/16/19	Cleared – JTS 7/16/19
2 nd level approved – JTS 7/16/19			

Purpose:

To document the Office of Inspector General (OIG) submitting the draft audit report for the Congressionally Requested Audit: (b) (5)

Project No. OA&E-FY18-0217

Source:

- 1) 6/6/19 Approved FOIA Draft Report from Rudy Brevard, Project Lead Director (PLD) ([Source 1 Link: B.8 - FOIA DRAFT Report to be Issued to Agency.pdf](#))
 - 1a) Attached Draft Report ([Source 1a Link: B.8 - FOIA DRAFT Report to be Issued to Agency.pdf](#))
 - 1b) Attached Draft Report (Dir Review and Issuance) ([Source 1b Link: B.8 - FOIA DRAFT Report to be Issued to Agency \(Dir Review and Issuance\) v6.docx](#))
- 2) 6/6/19 Email from Jeremy Sigel, Project Manager, to Matthew Z. Leopold, General Counsel, Office of General Counsel (OGC), with the draft audit report. ([Source 2 Link: B.8 - FOIA DRAFT Report Issued to Agency.pdf](#))
 - 2a) Attached Congressional Requested Audit: Draft report - (b) (5)

Project No. OA&E-FY18-0217. ([Source 2a Link: B.8 - FOIA DRAFT Report Issued to Agency .pdf](#))

Scope:

Project Manager, Jeremy Sigel sent the Congressionally Requested Audit: (b) (5) Project No. OA&E-FY18-0217 to the Agency representatives via email on June 6, 2019 (Email -[Source 2 Link: B.8 - FOIA DRAFT Report Issued to Agency.pdf](#) and attached Draft Report - [Source 2a Link: B.8 - FOIA DRAFT Report Issued to Agency .pdf](#)).

Conclusion:

The draft Congressionally Requested Audit: (b) (5) Project No. OA&E-FY18-0217 was sent to the Agency representatives on June 6, 2019 via email (Email -[Source 2 Link: B.8 - FOIA DRAFT Report Issued to Agency.pdf](#) and attached Draft Report - ([Source 2a Link: B.8 - FOIA DRAFT Report Issued to Agency .pdf](#)).

Workpaper completed on 6/11/19 by auditor SLS.

Comment Ref	Review Comment	Response	Resolution
	NO comment – OK – JTS 7/17/19		
2 nd level approved – JTS 7/17/19			

Purpose:

To document the Deputy Assistant Inspector General (DAIG) review and approval of the FOIA Final Report – Congressionally Requested Audit: (b) (5)

Project No. OA&E-FY18-0217

Source:

- 1) 7/15/19 Email from Jeremy Sigel, Project Manager (PM) of Information Resources Management (IRM) Directorate, to Rashmi Bartlett, Deputy Assistant Inspector General (DAIG) ([Source 1 Link: Deputy Assistant Inspector General Clearance.pdf](#)), of the clean copy of the Final Report ([Source 1a Link: Deputy Assistant Inspector General Clearance .docx](#)) and a comparison with the previous DAIG/AIG approved Draft with the changes from that version tracked ([Source 1b Link: Deputy Assistant Inspector General Clearance .docx](#))
- 2) 7/15/19 Email from Jeremy Sigel, PM, IRM Directorate to Rashmi Bartlett, DAIG, of the Final Report with the latest corrections to review ([Source 2 Link: Deputy Assistant Inspector General Clearance.pdf](#)) and the attached Final Report ([Source 2a Link: Deputy Assistant Inspector General Clearance .docx](#))
- 3) 7/16/19 Email from Rashmi Bartlett, DAIG ([Source 3 Link: Deputy Assistant Inspector General Clearance.pdf](#)) with her comments to the FOIA Final Report ([Source 3a Link: Deputy Assistant Inspector General Clearance.docx](#)).
- 4) 7/16/19 Email from Rashmi Bartlett, DIAG approval of the Final FOIA Report to go to QA/roundtable ([Source 4 Link: Deputy Assistant Inspector General Clearance .pdf](#)).
- 5) 7/16/19 Email from Jeremy Sigel, PM, IRM Directorate to OIG OA&E Review, OIG Editors, OIG Referencers, OIG Counsel, DAIG, and IRM Directorate team of approved report for the roundtable review ([Source 5 Link: Deputy Assistant Inspector General Clearance.pdf](#)), the Final FOIA Report ([Source 5a Link: Deputy Assistant Inspector General Clearance .docx](#)), and the FOIA Report Comparison ([Source 5b Link: Deputy Assistant Inspector General Clearance.docx](#)).

Scope:

Auditor documented the:

- 1) 7/15/19 Email from Jeremy Sigel, Project Manager (PM) of Information Resources Management (IRM) Directorate, to Rashmi Bartlett, Deputy Assistant Inspector General (DAIG) ([Source 1 Link: Deputy Assistant Inspector General Clearance.pdf](#)), of the clean copy of the Final Report ([Source 1a Link: Deputy Assistant Inspector General Clearance .docx](#)) and a comparison with the previous DAIG/AIG approved Draft with the changes from that version tracked ([Source 1b Link: Deputy Assistant Inspector General Clearance .docx](#)).

- 2) 7/15/19 Email from Jeremy Sigel, PM, IRM Directorate to Rashmi Bartlett, DAIG, of the Final Report with the latest corrections to review ([Source 2 Link: Deputy Assistant Inspector General Clearance.pdf](#)) and the attached Final Report ([Source 2a Link: Deputy Assistant Inspector General Clearance .docx](#))
- 3) 7/16/19 Email from Rashmi Bartlett, DAIG ([Source 3 Link: Deputy Assistant Inspector General Clearance.pdf](#)) with her comments to the FOIA Final Report ([Source 3a Link: Deputy Assistant Inspector General Clearance.docx](#)).
- 4) 7/16/19 Email from Rashmi Bartlett, DAIG approval of the Final FOIA Report to go to QA/roundtable ([Source 4 Link: Deputy Assistant Inspector General Clearance .pdf](#)).
- 5) 7/16/19 Email from Jeremy Sigel, PM, IRM Directorate to OIG OA&E Review, OIG Editors, OIG Referencers, OIG Counsel, DAIG, and IRM Directorate team of approved report for the roundtable review ([Source 5 Link: Deputy Assistant Inspector General Clearance.pdf](#)), the Final FOIA Report ([Source 5a Link: Deputy Assistant Inspector General Clearance .docx](#)), and the FOIA Report Comparison ([Source 5b Link: Deputy Assistant Inspector General Clearance.docx](#)).

Conclusion:

Auditor documented the review process and the approval of the FOIA Final Report – Congressionally Requested Audit: (b) (5)

, Project No. OA&E-FY18-0217 from the Deputy Assistant Inspector General Rashmi Bartlett, to be used for the reviews from the OIG OA&E Reviews, OIG Editors, OIG Referencers, and OIG Counsel. ([Sources 1-5 above](#))

[Workpaper completed on 7/16/19 by auditor SS.](#)